

IN THE UNITED STATES DISTRICT COURT FOR THE  
EASTERN DISTRICT OF PENNSYLVANIA

UNITED STATES OF AMERICA	)	
	)	
Plaintiff,	)	
	)	
v.	)	
	)	Civil No. 2:02-cv-3698(WHY)
ROBERT L. GAVETT	)	
	)	
Defendant.	)	

UNITED STATES' MOTION FOR CONFIRMATION OF SALE

The United States, under 26 U.S.C. § § 7402(a) and 7403(d), requests an order of this Court confirming the sale of defendant's double-wide mobile home, Colony 2004, Vehicle Identification Number SN00455AB, Pennsylvania Department of Transportation Title Number 42331442001 CH, located at 115 Cypress Court, Breinigsville, PA 18031, to Joseph Cubbage for the sum of \$13,000.00. In support of this motion, the United States states as follows:

1. The United States' complaint in this action sought a money judgment for unpaid federal tax assessments against Robert L. Gavett, and the foreclosure of the associated federal tax liens on the defendant's property, and to have that property sold for application of an appropriate portion of the net sale proceeds to those unpaid assessments.

2. On September 16, 2004, this Court entered a money judgment in the favor of the United States and against Robert L. Gavett. That order also provided for the foreclosure of the federal tax liens against the defendant's property, and ordered the defendant's property to be sold by the United States Internal Revenue Service, free and clear of any rights , titles, claims or interests of any of the parties to this action.

3. On September 17, 2004 , this Court appointed the Internal Revenue Service, or such representative as it may appoint or employ, to take possession of, and to arrange for the sale of, the defendant's real property.

4. The Internal Revenue Service took possession of the property, and made vigorous efforts to market it. The highest and best offer submitted was from Joseph Cubbage of 91 Old Company Road, Barto, Pa. 19504 in the amount of \$13,000.00. A copy of the Report of Judicial Sale is attached and marked as Government Exhibit 1.

5. Enclosed are checks totaling \$13,000, endorsed as payable to the Clerk of the Court as required under paragraph 7 of the Order of Sale.

WHEREFORE, the plaintiff, the United States, requests an order of this Court confirming the sale of the property located at 1115 Cypress Court, Breinigville, PA to Joseph Cubbage, in the form associated with this motion.

Dated: September 29, 2005

Respectfully submitted,

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United States Attorney

/s/ Pat S. Genis  
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